

Trends in School Corporation Expenditures
Biannual Financial Report Data July 2011 - June 2012
Tipton Community School Corp (7945)

Student Instructional Category	Account	FY09	FY10	FY11	FY12	Increase from FY09	Increase from Previous Year	FY12 % Total Expenditures
<u>Student Academic Achievement</u>	Regular Programs	\$6,374,052	\$6,442,519	\$6,114,982	\$5,732,935	-10.1%	-6.2%	35.64%
	Learning Disability	\$399,896	\$388,843	\$375,364	\$375,821	-6.0%	.1%	2.34%
	Textbooks for Rent or Resale	\$195,862	\$270,912	\$251,744	\$261,902	33.7%	4.0%	1.63%
	Library/Media Services	\$318,351	\$319,526	\$265,935	\$238,281	-25.2%	-10.4%	1.48%
	Mental Disabilities	\$224,054	\$224,556	\$224,879	\$233,662	4.3%	3.9%	1.45%
	Vocational Education	\$263,572	\$256,559	\$176,137	\$181,985	-31.0%	3.3%	1.13%
	Instruction, Related Technology	\$99,009	\$133,139	\$285,453	\$179,163	81.0%	-37.2%	1.11%
	Gifted And Talented	\$142,118	\$170,201	\$172,519	\$172,000	21.0%	-.3%	1.07%
	Preventive Remediation	\$69,441	\$75,315	\$79,137	\$75,350	8.5%	-4.8%	.47%
	Other Special Programs	\$1,677	\$1,444	\$2,135	\$66,225	> 500%	> 500%	.41%
	Payments to Other Governmental Units Within State	\$39,819	\$50,223	\$37,941	\$42,880	7.7%	13.0%	.27%
	Equal Opportunity At Risk	\$50,030	\$44,780	\$49,220	\$42,730	-14.6%	-13.2%	.27%
	Emotional Disabilities	\$49,662	\$48,205	\$42,188	\$35,441	-28.6%	-16.0%	.22%
	Summer School Programs	\$15,766	\$13,920	\$12,408	\$19,964	26.6%	60.9%	.12%
	Physical Impairment	\$12,158	\$6,475	\$18,864	\$17,800	46.4%	-5.6%	.11%
	Improvement of Instruction	\$2,527	\$2,726	\$8,447	\$14,517	474.5%	71.9%	.09%
	Special Education Preschool	\$47,040	\$6,555	\$0	\$0	-100.0%	N/A	.0%
	Culturally Different	\$604	\$0	\$0	\$0	-100.0%	N/A	.0%
	Total	\$8,305,636	\$8,455,898	\$8,117,352	\$7,690,655	-7.4%	-5.3%	47.81%
<u>Student Instructional Support</u>	Office of The Principal	\$846,982	\$855,088	\$861,395	\$834,187	-1.5%	-3.2%	5.19%
	Guidance Services	\$248,084	\$255,920	\$225,079	\$237,088	-4.4%	5.3%	1.47%
	Speech Pathology and Audiology Services	\$87,374	\$103,954	\$108,878	\$95,470	9.3%	-12.3%	.59%
	Health Services	\$93,747	\$90,873	\$100,049	\$92,135	-1.7%	-7.9%	.57%
	Psychological Testing	\$16,144	\$0	\$0	\$0	-100.0%	N/A	.0%
	Other Support Services, Students	\$0	\$11,411	\$10,456	\$0	N/A	-100.0%	.0%
	Attendance and Social Work Services	\$0	\$2,623	\$0	\$0	N/A	N/A	.0%
	Total	\$1,292,330	\$1,319,868	\$1,305,857	\$1,258,880	-2.6%	-3.6%	7.83%
<u>Overhead and Operational</u>	Operation and Maintenance of Plant Services	\$1,666,842	\$1,695,939	\$1,587,634	\$1,690,257	1.4%	6.5%	10.51%
	Student Transportation	\$1,121,963	\$1,087,830	\$1,288,406	\$1,151,429	2.6%	-10.6%	7.16%
	Executive Administration	\$448,937	\$570,778	\$505,865	\$491,154	9.4%	-2.9%	3.05%
	Food Services Operations	\$270,296	\$279,905	\$308,879	\$308,597	14.2%	-.1%	1.92%
	Fiscal Services	\$72,805	\$74,287	\$75,122	\$66,525	-8.6%	-11.4%	.41%
	Board of Education	\$28,835	\$32,940	\$27,533	\$28,352	-1.7%	3.0%	.18%

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	Other Fiscal Services	\$11,559	\$4,800	\$7,752	\$6,663	-42.4%	-14.1%	.04%
	Administrative Technology Services	\$0	\$0	\$5,805	\$4,644	N/A	-20.0%	.03%
	Personnel Services	\$1,675	\$0	\$2,390	\$2,160	29.0%	-9.6%	.01%
	Ditch Assessments	\$0	\$422	\$281	\$251	N/A	-10.6%	.0%
	Judgments	\$0	\$0	\$0	\$69	N/A	N/A	.0%
	Other Food Services	\$152	\$0	\$0	\$0	-100.0%	N/A	.0%
	Total	\$3,623,064	\$3,746,901	\$3,809,668	\$3,750,102	3.5%	-1.6%	23.31%
<i>Nonoperational</i>								
	Debt Services	\$1,401,536	\$1,554,583	\$1,617,390	\$1,665,227	18.8%	3.0%	10.35%
	Facilities Acquisition and Construction	\$878,348	\$872,114	\$674,838	\$927,161	5.6%	37.4%	5.76%
	Building Acquisition, Construction and Improvements	\$414,236	\$1,219,489	\$505,631	\$300,972	-27.3%	-40.5%	1.87%
	Building Acquisition, Construction and Improvement	\$239,765	\$223,257	\$282,872	\$248,778	3.8%	-12.1%	1.55%
	Athletic Coaches	\$264,108	\$270,888	\$240,314	\$243,584	-7.8%	1.4%	1.51%
	Total	\$3,197,993	\$4,140,332	\$3,321,045	\$3,385,721	5.9%	1.9%	21.05%
	Grand Total	\$16,419,023	\$17,662,999	\$16,553,922	\$16,085,359	-2.0%	-2.8%	100.0%